

House Amendment 1470

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1 1 Amend House File 683 as follows:
1 2 #1. Page 5, line 11, by inserting after the word
1 3 <assembly> the following: <; notwithstanding section
1 4 453A.35, the additional revenues derived from the
1 5 increased taxes imposed pursuant to the amendments in
1 6 this Act to sections 453A.6 and 453A.43;>.
1 7 #2. Page 5, line 18, by inserting after the word
1 8 <fund.> the following: <If moneys subject to deposit
1 9 in the Iowa values fund exceed those necessary for the
1 10 appropriations provided in this Act, the excess shall
1 11 be deposited in the general fund of the state.>
1 12 #3. Page 40, by inserting after line 35 the
1 13 following:
1 14 <DIVISION ____
1 15 TAXES
1 16 Sec. _____. Section 453A.6, subsection 1, Code 2003,
1 17 is amended to read as follows:
1 18 1. There is imposed, and shall be collected and
1 19 paid to the department, the following taxes on all
1 20 cigarettes used or otherwise disposed of in this state
1 21 for any purpose whatsoever:
1 22 Class A. On cigarettes weighing not more than
1 23 three pounds per thousand, ~~eighteen mills six and~~
1 24 ~~eight-tenths cents~~ on each such cigarette.
1 25 Class B. On cigarettes weighing more than three
1 26 pounds per thousand, ~~eighteen mills six and eight-~~
1 27 ~~tenths cents~~ on each such cigarette.
1 28 Sec. _____. Section 453A.43, subsection 1,
1 29 unnumbered paragraph 1, Code 2003, is amended to read
1 30 as follows:
1 31 A tax is imposed upon all tobacco products in this
1 32 state and upon any person engaged in business as a
1 33 distributor of tobacco products, at the rate of
1 34 ~~twenty-two~~ ~~eighty-three~~ percent of the wholesale sales
1 35 price of the tobacco products, except little cigars as
1 36 defined in section 453A.42. Little cigars shall be
1 37 subject to the same rate of tax imposed upon
1 38 cigarettes in section 453A.6, payable at the time and
1 39 in the manner provided in section 453A.6; and stamps
1 40 shall be affixed as provided in division I of this
1 41 chapter. The tax on tobacco products, excluding
1 42 little cigars, shall be imposed at the time the
1 43 distributor does any of the following:
1 44 Sec. _____. Section 453A.43, subsection 2,
1 45 unnumbered paragraph 1, Code 2003, is amended to read
1 46 as follows:
1 47 A tax is imposed upon the use or storage by
1 48 consumers of tobacco products in this state, and upon
1 49 the consumers, at the rate of ~~twenty-two~~ ~~eighty-three~~
1 50 percent of the cost of the tobacco products.>
2 1 #4. Title page, line 11, by inserting after the
2 2 word <council,> the following: <increasing tobacco=
2 3 related taxes,>.
2 4 #5. By renumbering as necessary.
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2 6
2 7
2 8 RAYHONS of Hancock
2 9 HF 683.209 80
2 10 tm/sh